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All letters intended for publication must be authenticated by the name
of the writer.

GENERAL HEADINGS.

CURRENT TOPICS	745	OBITUARY	751
IMPLIED GRANTS OF PIPE EASEMENTS	747	LEGAL NEWS	752
REVIEWS	748	WINDING-UP NOTICES	752
CORRESPONDENCE	748	CREDITORS' NOTICES	III
NEW ORDERS, &c.	749	BANKRUPTCY NOTICES	III
SOCIETIES, &c.	750		

Current Topics.

The Losses of the War.

THE LISTS of those who have fallen in the war are full of names of men who, whether to the public or only in private life, were known to be of the greatest promise, a promise which had frequently ripened into achievement. Two such cases this week have specially aroused public sympathy—Lieut. RAYMOND ASQUITH and Lieut. T. M. KETTLE. We attempt below a brief appreciation of RAYMOND ASQUITH. It was only last Saturday that the *Spectator*, in a singularly generous and graceful article, spoke of the Prime Minister as "now in every sense a national asset," and as such he is universally recognized amidst the hush of political strife. To the great burden of the war which has been and is upon him, there has now been added the keenest personal bereavement, and, linked as father and son were with the Bar, we may not inappropriately express the general sympathy of the profession. Professor KETTLE was of the Irish Bar, but we do not know whether he ever practised. There was, however, a singular coincidence which makes his death striking. Only last Saturday there appeared in the *Daily News*, under the title "*Zur Erinnerung*," a letter from him dated from "Unconquered France," and written to an Austrian fellow-student: "Two years ago your Austria drove a sword into the heart of Europe." But he drew a distinction between Austria and her predominant ally:—

"I do not know that any deep hatred of Austria is nourished by anyone in the Allied countries who understands the inner economy of the Central Empires. A *locus poenitentiae* will not be refused you. Come back to the civilization to which you belong. Make it possible for me once again to renew our old *Bruderschaft* in Innsbruck, and to rejoice together that the Twilight of the Gods of Cruelty has deepened into enduring night."

For him, as for many others, the end has come in fighting the Gods of Cruelty. But all this loss—falling with equal weight, whether the circle affected is large or small—must surely have the reward of lasting peace for the future generations.

The Late Mr. Raymond Asquith.

THE UNTIMELY death of Mr. RAYMOND ASQUITH has removed from the Bar not only one of its most promising juniors, but also an unusually distinguished personality. Successful barristers tend to be strong and clever men of a somewhat drab and commonplace type; it is not often that forensic success is the meed of a nature so many-sided and imaginative as was the Premier's eldest son. After a brilliant career at Winchester and Oxford, RAYMOND ASQUITH was called to the Bar in 1904, and, after achieving a fair practice in what is sometimes called the "heavy" work of the Common Law Bar, he became junior counsel to the Inland Revenue in 1914, just before he sought and obtained a commission. He did not come very prominently before the public eye during his legal career, for his was essentially one of those natures which scorn self-

advertisement; and, although in many ways a sincere democrat, he had about him a decided touch of *odi profanum vulgus*, which is not apt to impress the populace or conciliate juries. But to all his junior contemporaries, either at the University or the Temple, he was known as a most remarkable man, whose rich, full character and masculine brain must one day win for him the highest place in any career he might choose, whether at the Bar or in politics or elsewhere. Though he could never have been a mere successful barrister or a mere successful politician; the versatility and deep romantic tinge in his nature set him apart as one to whom life is always an entrancing mystery and an enthralling adventure, never the mere medium for a professional career. He had not, indeed, the simplicity of character which is the mark of the successful lawyer; no one of his day had a more complex intellect or baffling personality. In one aspect he was essentially an Elizabethan—that is to say, a mystic, a scholar, and a poet, as well as a man of affairs and of society. In another aspect he was a Whig politician of the historical type, such as CHARLES JAMES FOX, to whom a certain generous but rather fastidious Liberalism made an irresistible appeal. In yet another he seemed to have modelled himself on the type of DISRAELI, and there was in his manner something of a sphinx-like pose; he always wore the air of one who felt he had an especial destiny of his own. Had he lived till his brilliant but only half-matured personality had developed its full capacity for action and for passion, no one who knew of his promise can doubt that he would have earned for himself a great place in the shrine of English worthies.

Loan of Securities to the Treasury.

IN A letter which we print elsewhere correspondents inquire as to the allocation between income and capital—(1) of the additional $\frac{1}{2}$ per cent. per annum payable in respect of securities deposited with the Treasury, and (2) of the addition of 5 per cent. to be paid on the deposit value if the Treasury sells. The first question was raised in the "City Notes" of the *Times* of the 8th inst., where it was stated that a City firm of solicitors had suggested that the $\frac{1}{2}$ per cent. ought to be capitalized, and that they had put the matter before the Chancellor of the Exchequer. What the Chancellor may say will be a useful guide, though, of course, it will not settle the law. The City editor of the *Times* says that at first sight the $\frac{1}{2}$ per cent. is an accretion to dividends, but he thinks there is an argument that it represents possible loss of capital and should go to capital. The same may be said, however, in any case where interest is paid in excess of current rates; yet, if the security is authorized, the whole goes to the tenant for life. Under both schemes—A and B (*ante*, pp. 389, 718)—the depositor receives all interest and dividends paid in respect of the deposited securities, "and also, by way of consideration for the loan," the $\frac{1}{2}$ per cent. per annum in question. But "consideration for the loan" is an apt phrase to describe interest, and the $\frac{1}{2}$ per cent. is, we consider, in the nature of interest, and is current income. Whether it is paid in respect of extra risk is immaterial, for the deposit is by statute an authorized dealing with the securities, and hence the $\frac{1}{2}$ per cent. goes to the tenant for life as part of the income. The destination of the additional 5 per cent. in the event of a sale depends on whether it is a casual profit, such as ordinarily goes to the tenant for life, or whether it represents capital. An instance of a casual profit is a fine paid to the lord of a manor on renewal of copyhold leases, and if the renewal is according to the custom, a lord who is only tenant for life retains it as income: *Re Medows* (1898, 1 Ch. 300). The 5 per cent. in question, however, is payable under a very special arrangement, and not in the ordinary and usual management of the property, and we doubt whether it can be brought under the head of casual profits. The payment presupposes that the securities have been sold, and a closer analogy seems to be that of compensation for the extinction of a licence. This was held in *Re Bladon* (1912, 1 Ch. 45, C. A.) to represent capital, and though that case was decided

on the words of the Licensing Act, 1904, s. 2 (now the Licensing (Consolidation) Act, 1910, s. 20), it suggests that the 5 per cent. in the present case, which is paid to cover the risk of loss on sale of the security, is also to be treated as capital; and this seems to be the correct view.

Deduction of Income Tax from Interest.

A CORRESPONDENT SUGGESTS that in our recent observations on "Deduction of Income Tax from Interest" (*ante*, p. 702), we overlooked section 24 (3) of the Customs and Inland Revenue Act, 1888. We stated that under the Income Tax Act, 1853, s. 40, a mortgagor was entitled to deduct at the rate of duty at the time of payment. Then, in order to provide for varying rates during the year, section 15 of the Customs and Inland Revenue Act, 1864, directed deduction of a proportionate amount of the rates in force while the interest was accruing due. Now, in the usual case of payment of interest by a mortgagor, he does not deduct interest as an expense in making his return of income under Schedule D. He returns his income in full, and then, in order to avoid double payment of tax in respect of the interest, he deducts this on payment of interest, and keeps the amount in his pocket. He does not hand it over or account for it to the Inland Revenue: *London County Council v. Attorney-General* (1901, A. C., p. 40); *Sugden v. Leeds Corporation* (1914, A. C., p. 490). We were writing with respect to such a case, which we conceived to be the one referred to in the letter of "Puzzled," on which we were then commenting, and it is not, we think, touched by the Customs and Inland Revenue Act, 1888. Section 24 (3) of that Act was intended to cover cases where interest is not paid out of income which has been returned for tax, so that deduction and retention by the debtor would be clear gain to him and loss to the Crown. The sub-section, therefore, directs that, on payment of interest not payable out of profits "brought into charge," the person paying the interest shall deduct "the rate of income tax in force at the time of such payment," and shall account for the same to the Inland Revenue. Why this statute reverted to the plan of the Act of 1853, and directed deduction at the current rate, instead of at varying rates, as under the Act of 1864, we do not know. It looks as if the draftsman had forgotten the Act of 1864. But the result is that there are two systems in force—one where the debtor deducts and retains, and this is at varying rates under the Act of 1864; and one where the debtor deducts and hands over to the Inland Revenue, and this appears to be at the fixed rate at the time of payment under the Act of 1888. The two cases are distinguished in the Inland Revenue circulars to which we referred in our previous observations, and the persons against whom an excessive deduction has been made can apparently recover the excess from the Inland Revenue.

Army Contracts.

A SEVENTEENTH century Chancellor is said to have apologised for the ever-increasing extent of Chancery jurisdiction on the ground that "covein"—i.e., fraud—is ever increasing upon earth. And in the second half of the next century JOHNSON, discoursing to BOSWELL on the difference between the world as he imagined it in his schooldays and found it in his manhood, said that he had discovered more kindness in human nature than he had expected, but very much less honesty. We fear that the authors of each of these verdicts would have found in the recent Army contract scandals, which roused Mr. Justice Low to righteous ire, a confirmation of his pessimism and cynicism. But the learned Judge, we imagine, was quite wrong in suggesting that the evils of Civil Service corruption are due to the absence of business men in control. The Civil Service of the American Commonwealth is filled largely from the ranks of business men, but no one doubts that ours is the purer. One reason for the recent Army scandals is a legal point which has been rather ignored by judges and critics. It seems clear that contractors with Government departments only too frequently simply have to pay commission in order to

secure that goods supplied or work done will not be unjustly rejected or condemned. Why is this? Because all Government departments and public authorities insist on putting in their contracts a clause which makes some official employed by the department absolute judge as to whether the goods or work come up to contract standard. Unless *mala fides* on the part of the official can be proved up to the hilt, the Courts will not review his decision. The same thing happens in one sphere of ordinary business life—namely, building contracts; but there the person whose judgment is made binding by the common form clause in such contracts is at least a professional man, the architect, who is not wholly dependent on his temporary employer, the building owner. In Government contracts, however, this arrangement leaves the contractor to the mercy of an official, and if the official happens to be unscrupulous, the temptation to save trouble by winning his good will is natural even to honest men. The real defect is in the system. Such a provision, which makes one party's servant the judge in his master's cause, is really opposed to public policy, and it is a pity that the Courts have refused to treat it as invalid on that ground.

The Supply of Motor Spirit.

MUCH DISCUSSION has taken place in the Press as to the position of paraffin oil and patent fuels under the recent regulations for the public economy of motor spirit, and some surprise has been expressed at the decisions of magistrates, who hold that these petrol substitutes are in law "motor spirit." The matter, however, is reasonably free from doubt. In order of date the relevant enactments are the following—First of all, section 84, sub-sections (1) and (2) of the Finance Act, 1910, impose a tax on motor spirit; and sub-section (7) defines "motor spirit" as meaning "any inflammable hydrocarbon (including any mixture of hydrocarbon and any liquid containing hydrocarbon) which is capable of being used for providing reasonably efficient motive power for a motor-car." There is no doubt that all petrol substitutes on the market are inflammable hydrocarbons or mixtures thereof or liquids containing hydrocarbon, so that *prima facie* they would appear to be included in the term "motor spirit." Then section 15 (1) of the Finance Act, 1916, imposes a special licence duty on the users of "motor spirit," and section 16 of the same Act makes it an offence, punishable with an excise penalty of £100, for any user of "motor spirit" to obtain or attempt to obtain more than a certain authorized amount of such spirit. Regulations fixing the amount which may be obtained are to be made under section 15 (2), and have in fact been made. As regards this offence, then, no doubt seems to exist. The matter seems equally clear as regards two other offences: (1) that of refusing to supply proper particulars, or giving false particulars, as to motor spirit used (Defence of the Realm Regulations, 15a, *ante*, p. 541), and (2) that of using motor spirit for unauthorized char-a-banc trips (Defence of the Realm Regulations, 8a, *ante*, p. 710); for in each of these cases the Regulation expressly says that the definition of "motor spirit" is the same as that given in section 84 of the Finance (1909-10) Act, 1910. Of course, it is necessary that the petrol substitute shall be capable of supplying "reasonably efficient motor power for a motor-car"; but unless it did so, obviously it would not be used; so this condition precedent may be taken for granted.

Arrears of Preferential Dividends.

IT IS usual to provide in articles of association that dividends shall be only payable out of profits, though, as was pointed out by SWINFEN EADY, J., in *Re W. T. Hall & Co. (Limited)* (1909, 1 Ch. 521), this is merely a statement of the ordinary law. In that case the learned Judge applied the same rule to the division of surplus assets in a winding-up, but on this point NEVILLE, J., expressed a different opinion in the recent case of *Re New Chinese Antimony Co.* (*ante*, p. 513; 1916, 2 Ch. 115). In both cases there were preference shares carrying a cumulative preferential dividend, and this dividend was in

arrears at the date of winding up. The articles, however, in each case provided that in the event of a winding-up, the surplus assets remaining after payment of debts should be applied, first in repaying the preference capital, and then in paying the arrears of preferential dividend to the commencement of the winding-up; and there was provision as to the distribution of the ultimate surplus. In *Re W. T. Hall & Co.* SWINFEN EADY, J., held that, to entitle the preference shareholder to arrears of dividend out of surplus assets, it was not necessary that any declaration of dividend should have been actually made before the winding-up. It was inconceivable, he said, "that the preference shareholders' right to the arrears was to depend on the directors holding a meeting in contemplation of the winding-up and declaring a dividend to that date." Hence, the preference shareholders were entitled to the arrears, although no dividend had been actually declared; though since these were dividends, and not interest, they could, even in the winding-up, only be paid out of profits. But in *Re New Chinese Antimony Co.* NEVILLE, J., pointed out that no question as to the proper source for payment of dividends arose. The question related to the distribution of surplus assets, which could not be distinguished into capital and income or profits, and accordingly it made no difference whether, in fact, there were profits or not. And this seems to be the correct view. The arrears of dividend are given by the articles to the preference shareholders, not as dividends, but as a calculable sum of money, which is to be the next charge on the surplus assets after payment of the preference capital.

Implied Grants of Pipe Easements.

FRANKLY it is to be doubted whether the distinctions which were formerly freely drawn by text-book writers, and even by learned judges, between easements continuous and easements non-continuous, and easements apparent and easements non-apparent, have much bearing on the question whether or not implied grants are to be taken to have been made on a severance of tenements. These distinctions appear to have crept into our law in the early part of the nineteenth century, and to have tended to confusion rather than to elucidation. ASTBURY, J., in the recent case of *Schwann v. Cotton* (1916, 2 Ch. 120), delivered a lengthy judgment dwelling on these distinctions as occurring in the reported cases. The Court of Appeal (*ante*, p. 654) upheld his lordship's decision, but on somewhat different grounds and certainly without finding it necessary to rely on these distinctions.

On a severance of tenements, what was formerly a mere accommodation afforded by one part of the entire property to another part may or may not become an enforceable easement. It is often a difficult question whether or not this severance results in the creation of an easement. Every case must, of course, depend upon its own facts. But the following general—very general—rules may, it is conceived, be laid down as warranted by the authorities. First, if the owner of land severs the property and parts with the portion which the retained portion in some way accommodates, this accommodation will very readily ripen into an easement in favour of the grantee. On the other hand, if the part retained derives some benefit from the part granted away, the law will not readily imply an easement in favour of the grantor. As was pointed out by THESIGER, L.J., in *Wheeldon v. Burrows* (12 Ch. D. 31), it is the grantor's duty to reserve the accommodation if he wants it, and if he fails to do so the law will not help him. The learned Lord Justice qualified this proposition by pointing out exceptions, as in the case of a way of necessity. The third rule which is respectfully put forward is that the question, whether or not an implied grant arises, depends upon the presumed intention of the parties, the law leaning against the grantor in favour of the grantee. These are, as pointed out above, only very general rules.

There are a great number of reported cases on easement law. The three general rules laid down above are resultants of the

divers currents of authority rather than propositions based on concrete decisions. If this method of treating the subject be objected to, we would point the finger of scorn at those who have paid more attention to passages and *dicta* from the judgments of learned judges than to the underlying principles on which the decisions were based. Such a course is a dangerous and unsatisfactory one when dealing with easement law. The judgments which are founded on the misuse of terms and catch phrases merely lead to error, as witness those earlier decisions where the learned judges relied on the artificial classification of easements into such categories as easements continuous and non-continuous, easements apparent and non-apparent.

ROMILLY, M.R., in *Suffield v. Brown* (9 Jur. N. S. 999), granted an injunction restraining interference with an alleged easement on the ground that it was an apparent easement. Lord WESTBURY, C., in reversing that decision (4 D. J. & S. 185), made light of the distinction between continuous and non-continuous and apparent and non-apparent easements. In *Crosby v. Lightowler* (L.R. 2 Ch. 478) the defendants claimed an easement on the ground that it was apparent and continuous. Lord CHELMSFORD, C., disposed of this in the following words:—"It appears to me to be an immaterial circumstance that the easement should be apparent and continuous: for *non constat* that the grantor does not intend to relinquish it unless he shews the contrary by expressly reserving it. The argument of the defendant would make in every case of this kind an implied reservation by law; and yet the law will not reserve anything out of a grant in favour of a grantor except in case of necessity." In the case of *Pyer v. Carter* (1 H. & N. 916) the Court held that a drain was an "apparent" easement in that it could have been discovered by a careful inspection of the property. *Pyer v. Carter* is now a discounted decision. So much for throwing weight on this artificial classification.

The drift of modern authority is towards setting up the element of necessity as the true criterion in the matter. What else is this than weighing the probability of mutual intention? If a man grants a field to A, and retains a house in the centre, it is obviously contemplated by the parties that the grantor's house is not to be derelict. Wherefore the law gives the grantor a right of way by necessity. If, on the other hand, the house in question abuts on a highway, and has also another way over the land granted to A, the law gives the grantor no way of necessity, for he has expressly granted the land to A; and to interfere with A's enjoyment would be to derogate from his grant. Contrariwise, if the grantor grants the house to A and retains the land, A takes the benefit of the road over the grantor's land as an accommodation necessary to the reasonable enjoyment of the house: see *Wheelton v. Burrows* (*supra*).

In the recent case of *Schwann v. Cotton* (*supra*) the owner of two adjacent tenements devised the one to A and the other to B. A pipe ran through A's tenement to that of B, and was used in connection with the latter property. The water was derived from a well on the land of a stranger. A's successor in title cut the pipe. B's successor in title sued in consequence, claiming that the pipe passed as an easement with the devise to B. ASTBURY, J., laid much stress on the fact that this pipe easement was to be regarded as continuous and apparent as at the time of the devise, and on the authorities his lordship held in favour of the plaintiff. His lordship discussed the meaning of the term "apparent" as used in the phrase "continuous and apparent easements," pointing out that as a rule most pipe easements, whether the pipes carry water or drainage, are invisible and non-apparent in the servient tenement through which they pass. The learned Judge expressed the view, however, that if, in a case like that before him, and in such cases as the drainage cases to which he had referred, it was necessary in implying a grant of an easement for it to be apparent as well as continuous, the expression, in his judgment, meant or included easements "apparent" on the premises granted.

It is very respectfully suggested that his lordship paid too liberal a regard to the very numerous authorities where this

artificial classification was unduly laboured, and that the decision of the Court of Appeal, based as it was on the very reasonable construction of the devise of the two properties contained in the will, is a decision which the learned Judge in the court below might have reached had he not allowed himself to feel the influence of the long string of embarrassing cases. However this may be, the Court of Appeal affirmed the learned Judge's decision.

Reviews.

Books of the Week.

Criminal Law.—Criminal Appeal Reports: A Digest. Vols. I. to XI. By EDMUND D. PURCELL, Barrister-at-Law. Stevens & Haynes. 15s. net.

Patents.—The A. B. C. Guide to Patents for Inventions. By ROBERT E. PHILLIPS, Memb. Inst. Mech. Eng., &c., and A. MILLWARD FLASK, F.C.I. Pat. A. Phillips, 70, Chancery-lane, W.C. 6d.

Workmen's Compensation.—Workmen's Compensation and Insurance Reports, 1916. Part II., with Annotated Digest. Edited by W. A. G. WOODS, LL.B., Barrister-at-Law. Annotated Index by GILBERT STONE, Barrister-at-Law. Stevens & Sons (Limited); Sweet & Maxwell (Limited). Annual Subscription, 15s.

Criminal Appeal Cases.—Reports of Cases in the Court of Criminal Appeal. May 29, July 10, 31, 1916. Edited by HERMAN COHEN, Barrister-at-Law. Vol. XII., Part 5. Stevens & Haynes. 2s. 6d. net.

Correspondence.

Courts (Emergency Powers) (Amendment) Act, 1916.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—It occurred to us that your readers might be interested to know that the construction placed on the above Act by certain officials at the Law Courts and members of the profession is that the Act applies to all persons who are of military age, although they may have been temporarily exempted. The ground of this opinion appears to be that they are members of His Majesty's Forces, as they are in the Reserve of such Forces.

As far as we know there has been no decision on the point, but it should be one of considerable interest to the profession, as it has the effect of preventing execution being levied against any temporarily exempted man, although he is to all intents and purposes a civilian, unless leave has been obtained from the Courts to proceed under this Act against him.

WARREN & WARREN.

4, Great James-street, Bedford-row, W.C., Sept. 20.

[The question was raised by a correspondent (*ante*, p. 638), and we then suggested that the Act did not apply during the period of actual exemption.—ED. S.J.]

Loan of Securities to the Treasury.

SCHEME B.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—We should be glad to have your views as to whether, in the case of trusts,

(1) The additional $\frac{1}{2}$ per cent. per annum is income or capital.

(2) The addition of 5 per cent. on the deposit value in case the Treasury sell the securities is capital or income.

Sept. 19.

B., N. & Co.

[See under "Current Topics."—ED. S.J.]

The New South Wales Government has made arrangements whereby all soldiers from the State on active service will be enabled to vote at the forthcoming elections for the Legislative Assembly. The vote will be taken by the proxy system. The supporters of the Government will return their proxies to the Premier, and supporters of the Liberals to the Leader of the Opposition, and of the Independents to the Speaker of the House. The proxy votes will be effective in the first ballots only, as it would be impracticable to take votes for the second ballots.

New Orders, &c.

War Orders and Proclamations, &c.

The *London Gazette* of 15th September contains the following:—

1. The Defence of the Realm Regulations which were issued in a Supplement to the *London Gazette* of 12th September, and which we printed last week (*ante*, p. 741).

2. A Treasury Notice (printed below) as to Deposit Scheme B.

3. An Authorization (dated 30th August) by the Secretary of State for the Colonies, under the Regimental Debts Act, 1883, to the person for the time being holding the appointment of Staff Paymaster, New Zealand Expeditionary Force, to receive any surplus arising under that Act of any member of the New Zealand Expeditionary Force who may die subject to military law during the present war, and all arrears of pay, batta, grants and other allowances in the nature thereof standing to the credit of the deceased, and to administer the same in manner in such Authorization mentioned.

4. An Order, dated 14th September, of the Central Control Board (Liquor Traffic) for the East Midlands Area. The chief provisions of the Order are printed below.

5. A Supplemental Order of the Central Control Board (Liquor Traffic) applying to the East Midlands Area the Orders as to Medicated Wines (*ante*, p. 622, 658), and new Excise Licences (*ante*, p. 590).

6. A General Admiralty Order, dated 8th September (printed below), as to Ships' Lights.

The *London Gazette* of 19th September contains the following:—

7. A Foreign Office Notice, dated 19th September, making additions to the list of persons and bodies of persons to whom articles to be exported to Liberia may be consigned.

8. A Notice that appointments have been made to the Appeal Tribunals under the Military Service Act, 1916, as follows:—County of Lancaster (two), County of Somerset (one), County of Radnor (two).

9. A Notice by the Minister of Munitions, dated 13th September (printed below), as to prices for Pig Iron.

10. An Admiralty Notice to Mariners, dated 16th September (printed below), prohibiting any vessels except British or Allied to enter Granton Harbour.

Regulation of Foreign Exchanges.

LOAN OF SECURITIES TO THE TREASURY.

(Scheme B.)

The Lords Commissioners of His Majesty's Treasury hereby give notice that transfers of deposits from Scheme A to Scheme B will continue to be accepted until further notice.

Liquor Control Order for the East Midlands Area.

LIMITS OF AREA.

1. The area to which this Order applies is the East Midlands Area, being the area comprising the City of Nottingham, the County Boroughs of Derby, Leicester and Northampton, and the Counties of Derby (excepting the Boroughs of Chesterfield and Glossop, and the Petty Sessional Divisions of Buxton, Chapel-en-le-Frith, Bakewell, Eckington, Chesterfield and Glossop), Nottingham (excepting so much of the Petty Sessional Division of Worksope as is comprised in the West Riding Area as defined and specified in paragraph II. of the Schedule to an Order

in Council dated the 10th day of November, 1915), Leicester and Northampton.

Hours during which Intoxicating Liquor may be Sold.

A.—For Consumption ON the Premises.

2. (1) The hours during which intoxicating liquor may be sold or supplied in any licensed premises or club for consumption on the premises shall be restricted and be as follows:—

On Weekdays:—

The hours between 12 noon and 2.30 p.m. and between 6.30 p.m. and 9.30 p.m.

On Sundays:—

The hours between 12.30 p.m. and 2.30 p.m. and between 6 p.m. and 9 p.m.

Except between the aforesaid hours no person shall—

(a) Either by himself or by any servant or agent sell or supply to any person in any licensed premises or club any intoxicating liquor to be consumed on the premises; or

(b) Consume in any such premises or club any intoxicating liquor; or

(c) Permit any person to consume in any such premises or club any intoxicating liquor.

B.—For Consumption OFF the Premises.

(2) The hours during which intoxicating liquor may be sold or supplied in any licensed premises or club for consumption off the premises shall (subject to the additional restrictions as regards spirits) be restricted and be as follows:—

On Weekdays:—

The hours between 12 noon and 2.30 p.m. and between 6.30 p.m. and 8.30 p.m.

On Sundays:—

The hours between 12.30 p.m. and 2.30 p.m. and between 6 p.m. and 8 p.m.

Except between the aforesaid hours no person shall—

(a) Either by himself or by any servant or agent sell or supply to any person in any licensed premises or club or (except as hereinafter expressly provided) dispatch therefrom any intoxicating liquor to be consumed off the premises; or

(b) Take from any such premises or club any intoxicating liquor; or

(c) Permit any person to take from any such premises or club any intoxicating liquor.

Hours of Opening for the Supply of Food and Non-intoxicants.

5. Notwithstanding any provisions of this Order or of the Law relating to licensing or the sale of intoxicating liquor:—

(a) Licensed premises may be opened for the supply of food and non-intoxicating liquor at the hour of 5.30 in the morning on all days and be kept open for this purpose from that hour until the evening closing hour prescribed by the general provisions of the Licensing Acts; and

(b) Refreshment houses may be kept open for this purpose at any time during which they may be kept open under the general provisions of the said Acts.

Dilution of Spirits.

A.—Compulsory.

10. (a) No person shall on or after the second day of October, 1916, either by himself or by any servant or agent—

(1) Sell or supply to any person in any licensed premises or club for consumption on or off the premises or dispatch therefrom any

W. WHITELEY, LTD.,

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whisky, brandy, rum or gin unless reduced to 25 degrees under proof.

(2) Introduce or cause to be introduced into the area any whisky, brandy, rum or gin unless reduced to 25 degrees under proof.

Provided always that the foregoing provisions of this Article shall not affect the sale or supply of whisky, brandy, rum or gin which is proved to have been bottled before the twenty-fifth day of September, 1916.

B.—Permissive.

(b) The sale of whisky, brandy, rum and gin reduced to a number of degrees under proof which falls between 25 and 50 is hereby permitted.

(c) In determining whether an offence has been committed under the Sale of Food and Drugs Act by selling to the prejudice of the purchaser whisky, brandy, rum or gin not adulterated otherwise than by an admixture of water, it shall be a good defence to prove that such admixture has not reduced the spirit more than 50 degrees under proof.

Sale of Light Beer.

11. The Order of the Central Control Board (Liquor Traffic) made on the third day of July, 1916, with reference to the sale of light beer shall apply to the area and come into force on the twenty-fifth day of September, 1916.

The Order, which comes into force on 25th September, also contains additional provisions as to spirits, and prohibits treating, credit, and the long pull.

14th Sept.

Defence of the Realm (Consolidation) Regulations, 1914.

SHIPS' LIGHTS.

In amplification of Their Order on the same subject dated the twenty-fourth day of June, 1916 (which is hereby cancelled), the Lords Commissioners of the Admiralty hereby make the following Order under the Defence of the Realm (Consolidation) Regulations, 1914, which shall come into force forthwith:—

1.—*Anchor Lights*.—No electrically-lit lanterns are to be employed as anchor lights. The normal brilliancy of all anchor lanterns is to be reduced by 50 per cent.

All anchor lanterns are to be fitted with overhead screens, so arranged as to cut off the light at an angle of between 20 and 25 degrees above the horizontal.

NOTE.—Specimen screens can be viewed at the Board of Trade Surveyor's Offices at Leith, North Shields, Hull, London, Plymouth, Cardiff, Liverpool, Glasgow and Dublin.

2.—*Bow and Masthead Steaming Lights*.—Vessels in estuaries, harbours, anchorages and channels, where navigation in the dark hours is permitted, are not to employ electrically-lit lanterns as bow or steaming lights, with the exception of those vessels specially mentioned in paragraph 5

3.—*Other Lights*.—No light, either aloft, on deck or below, except those required by the Regulations for the Prevention of Collisions at Sea, and such as may be permitted to be visible from outboard. This applies to vessels whether under way or at anchor.

4.—The above order applies to vessels of every description, other than H.M. Ships and the vessels mentioned in the succeeding paragraph, in the waters of the United Kingdom except within three miles of the Irish Coast.

5.—Vessels carrying volatile oil or spirits in bulk are, notwithstanding the above orders, to exhibit (in lieu of oil lamps) electrically-lit lanterns not exceeding in brilliancy 50 per cent. of the brilliancy of the normal oil lamps.

Given under Our hands and the Seal of the Office of Admiralty, this eighth day of September, 1916.

ARTHUR CALTHORPE,
LYTTON,

being two of the Commissioners for executing
the Office of Lord High Admiral of the United
Kingdom of Great Britain and Ireland, &c.

Ministry of Munitions.

13th September, 1916.

With reference to the Order made by the Minister of Munitions on 7th July, 1916, bringing metallurgical coke, pig iron and certain classes of steel under the provisions of Defence of the Realm Regulation 30a, the Minister of Munitions hereby gives notice that the general permit under the above Order, dated 7th July, 1916, is modified by the insertion in the Schedule thereto of the following revised maximum prices for the articles specified, in substitution for the maximum prices contained in the Schedule as published and in addition to the revised maximum prices contained in the Notice of 15th August, 1916.

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G. H. MAYNE, Secretary.

REVISED MAXIMUM PRICES FOR PIG IRON.

Derbyshire, Leicestershire and Nottinghamshire Pig Iron.

Present prices per ton net f.o.t. Makers' Works—

	£	s.	d.
Forge	4	5	0
Foundry numbers	4	7	6

Prices as amended per ton net f.o.t. Makers' Works—

	£	s.	d.
No. 4 Forge	4	10	0
No. 3 Foundry	4	12	6
No. 2 Foundry	4	14	6
No. 1 Foundry	4	16	6
Basic	4	17	6

The advance in prices to take effect as from 19th July, 1916, until 30th September, 1916.

Admiralty Notice to Mariners.

No. 1035 of the year 1916.

SCOTLAND, EAST COAST—FIRTH OF FORTH.

Granton Harbour—Traffic of Neutral Vessels Prohibited.

Notice is hereby given that under the Defence of the Realm (Consolidation) Regulations, 1914, the following Regulation has been made by the Lords Commissioners of the Admiralty, and is now in force:—

On and after the 21st September, 1916, no vessels other than those of British Nationality, or those of the Allied Nations, shall enter Granton Harbour, until further notice.

16th September.

The Man-Power Distribution Board.

In pursuance of a decision of the War Committee, the following have been appointed to serve as a "Man-Power Distribution Board":—

Mr. Chamberlain, Chairman.

Viscount Midleton, Vice-Chairman.

Mr. Arthur Balfour, J.P., of Sheffield.

The Right Hon. G. N. Barnes, M.P.

Mr. Stephen Walsh, M.P.

Mr. E. A. Sandford Fawcett, M.I.C.E., has been appointed secretary to the Board.

The duty of the Board will be:—"To determine all questions arising between Government Departments relating to the allocation or economic utilization of man-power for the purpose of the successful prosecution of the war, and, in order to give effect to its determination, to direct the Government Departments concerned to create the machinery necessary to co-ordinate their activities in regard to the distribution or utilization of men and women."

The Board will not consider individual cases, which will be dealt with as heretofore by the machinery already provided, and will act only on representations from Government Departments.

All communications should be addressed to the Secretary, Man-Power Distribution Board, India Office, Whitehall, S.W.

Societies.

University of London, King's College.

Dr. N. W. Hibbert is giving a public introductory lecture at this college on Thursday, 5th October, at 5 p.m., on "Private International Law." No tickets of admission are required.

At Gravesend Police Court, on the 15th inst., Emile Pelleitier, of London, was fined 40s. for conveying a letter in a bundle of newspapers to Gabriel Thomas at Flushing. The defence was that the letter—which contained nothing incriminating—got into the parcel in mistake for an invoice. The magistrates said the penalty under the Defence of the Realm Act was £100.

Obituary.

Qui ante diem periit,
Sed miles, sed pro patria.

Major Cedric Charles Dickens.

Major CEDRIC CHARLES DICKENS, London Regiment, killed on 11th September, was the youngest son of Mr. Henry Fielding Dickens, K.C., and Mrs. Dickens, of 8, Mulberry-walk, Chelsea. Born in 1889, he was educated at Mr. Tabor's school at Cheam, Mr. Roper's school at Bournemouth, at Eton College (Mr. Brinton's House), and at Trinity Hall, Cambridge. While at Cambridge he was coxswain of one of the University Trial Eights and got his Leander colours. On leaving the University he was articled to Mr. Hawksley, of Messrs. Coward, Hawksley, Sons, & Chance, solicitors. He remained in that office until the war. He had joined the London Regiment four years before the war. In February, 1915, he was wounded by a bullet through the shoulder. He subsequently attained the rank of major.

Captain John L. Cunliffe.

Captain JOHN LEONARD CUNLIFFE, Manchester Regiment, who was killed on 4th September, was the youngest son of the late William Joseph Cunliffe, of Hatton Fold, Brooklands, Cheshire. Born in 1888, he was educated at Bilton Grange, Rugby, and afterwards at Winchester and University College, Oxford, taking the degrees of M.A. and B.C.L. From the time of leaving Oxford until the outbreak of war he was articled to Mr. T. H. Davies-Colley, a member of the firm of Messrs. Slater, Heelis, & Co., solicitors, Manchester. In December, 1914, he was given a commission in the Manchester Regiment, and had been on active service since November, 1915. In 1914 he married Dorothy, daughter of Mr. L. C. Smith, of Ashton-on-Mersey, and leaves a widow and infant son.

Captain John R. Webster.

Captain J. R. WEBSTER, London Regiment, was killed on 10th September, aged 35. The only son of Mr. George Webster, of Taplow, he was educated at Uppingham, where he won a house scholarship in 1894, and in 1898 he gained three scholarships for Clare College, Cambridge. He was admitted as a solicitor in May, 1907, and was with the firm of Francis & Crookenden, of Lincoln's Inn. At the outbreak of war he obtained a commission in the 4th London Regiment, went to Malta and to Gallipoli, and was present at the evacuation. Afterwards he took part in the operations up the Nile, where he was adjutant to his regiment.

Lieutenant Raymond Asquith.

Lieutenant RAYMOND ASQUITH, the eldest son of the Prime Minister, was killed in action on 15th September. He was born in 1878, and was educated at Winchester. He carried all before him at school, says the *Times*, won an open scholarship at Balliol in 1896, and went up to Oxford with a reputation practically made—and assuredly justified—as the most brilliant man of his year. His career at Oxford was one of unbroken success. Though he did not actually win the Hertford Scholarship (he was *proxime accessit* in 1899 to his fellow-Wykehamist and close friend, Harold Baker, late Financial Secretary to the War Office), he easily won first-class honours in honour Moderations and *Literæ Humaniores*. He won the Ireland, Craven, and Derby Scholarships, was president of the Union Society, and in 1902 was elected a Fellow of All Souls.

But the mere record of his academic distinctions gives no picture of his university life. It is as a kind of social leader among his contemporaries at Balliol that Raymond Asquith will principally be remembered. Many of these contemporaries were highly gifted and able men, and have made their mark in the world since their Oxford days, but none of them would have questioned Raymond Asquith's supremacy among them. He was tall and handsome, and was gifted with a piercing wit, which made his talk a tonic, his letters and still more his occasional verse (never published, unhappily, but privately circulated), a source of pure joy. Though his wit was sometimes sardonic and he chose occasionally to wear the mask of youthful cynicism, his heart was warm and his devotion to his friends very real. In their affections he was securely enthroned throughout his life.

He was called to the Bar in 1904, and had laid the foundations of a fine practice. To mention only two of his important cases, he was engaged as junior counsel in the North Atlantic Fisheries Arbitration at The Hague and in the inquiry into the loss of the steamship *Titanic*. As a rising lawyer and as a future politician (he had been adopted as prospective Liberal candidate for Derby) he was following in his father's footsteps when the war broke out. He applied at once for a commission, and obtained one in the Queen's Westminsters, whence he was transferred to the Grenadier Guards. He had been seconded for Staff duties, but was always anxious for the work of the trenches. He pressed to be

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allowed to return to his battalion, and obtained his wish before the beginning of the present great offensive.

He was married in 1907 to Katherine, younger daughter of Sir J. and Lady Horner, and leaves a son and two daughters.

Second Lieutenant Basil B. Blackwell.

Second Lieutenant BASIL BERNARD BLACKWELL, of The Buffs, was the eldest son of Mr. and Mrs. W. B. Blackwell, of Mitre Court, Purley, Surrey, and was 32 years of age. He was admitted as a solicitor in May, 1909, and practised in London at Mitre Court Chambers, 4, Mitre-court. He joined the Inns of Court O.T.C. in August, 1915. He received his commission and proceeded to the front on 24th August. He was killed instantaneously by a shell at the head of his platoon in an attack on the enemy on 3rd September. His colonel writes:—"We are sad to lose him who was with us such a short time, and who promised so well."

Second Lieutenant Arthur J. Bliss.

Second Lieutenant ARTHUR JOSEPH BLISS, Leinster Regiment, younger son of Mr. Joseph Bliss, solicitor, of High Wycombe, has been killed in action. Born in 1888, he was educated at the Wycombe Royal Grammar School and at Reading School. He was afterwards articled to his father and was admitted a solicitor in 1911, and practised at High Wycombe. He enlisted on 7th August, 1914, in the R.A.M.C., and in April, 1915, he was given a commission in the Leinster Regiment.

The Old Way.

The following are the concluding stanzas of a poem by Captain Ronald A. Hopwood, printed in the *Times* of the 16th inst.:-

There's a wondrous Golden Harbour, far beyond the setting sun,
Where a gallant ship may anchor when her fighting days are done,
Free from tempest, rock and battle, toil and tumult safely o'er,
Where the breezes murmur softly and there's peace for evermore.
They have climbed the last horizon, they are standing in from sea,
And the Pilot makes the Haven where a ship is glad to be;
Comes at last the glorious greeting, strangely new and ages old,
See the sober grey is shining like the Tudor green and gold!

And the waiting jibs are hoisted, in the old way,
As the guns begin to thunder down the line;
Hear the silver trumpets calling, in the old way!
Over all the silken pennons float and shine.
"Did you voyage all unspoken, small and lonely?
Or with fame, the happy fortune of the few?
So you win the Golden Harbour, in the old way,
There's the old sea welcome waiting there for you."

A Reuter's message from Berne, dated 18th September, says:—"The Federal Parliament reopened this evening. The present session will deal, among other things, with the reports of the Federal Council on the measures taken to ensure Swiss neutrality. In the National Council the President, M. Eugster, in his opening speech, expressed the hope that the day would come when neutrals could make their voices heard in favour of a cessation of hostilities. "For the moment," he added, "in the case of each of the belligerents we see the nation united in support of its Government, an example which Switzerland might well follow." The Federal Council, by right of the full powers granted to it since the beginning of the war, has decided to introduce a special 25 per cent. tax on all war profits made since 1st January, 1915.

Legal News.

Dissolutions.

FREDERICK WILLIAM STURLEY and HERBERT STANLEY CHAPMAN, solicitors (Norris, Allens & Chapman), 20, Bedford-row, London, W.C. [Gazette, Sept. 15.

General.

Mr. William John Frankland, aged 70, of Whitby, Yorks, formerly of Bannial Flat, near Whitby, solicitor, left estate of gross value £19,185.

Lieutenant Leonard William Henry Lamaison, of Worsted Green, Merstham, and St. Swithin's-lane, E.C., solicitor, Royal Warwick Regiment, who was killed in France on 2nd July, left unsettled estate of gross value £6,393.

At Grimsby, on the 16th inst., five more skippers pleaded guilty to taking their respective vessels into a prohibited area, and were fined sums ranging from £10 to £50, in addition to costs. It was stated that all the vessels were in a position of grave danger.

Mr. Fordham was seized with illness while sitting at the West London Police Court on Monday. During the luncheon interval he consulted a doctor, who forbade him to do any work for a month. He accordingly adjourned several cases and left the court early.

The *North-German Gazette* has published the following semi-official statement:—A number of Italian journals have for some days past been publishing the misleading announcement that the Italians who have remained in Germany have been interned. This report is inaccurate, and it must be stated definitely that an internment of Italians in Germany has not taken place and is not intended.

A Reuter's message from The Hague, dated 19th September, says:—The Queen of Holland opened the States-General to-day. In her Speech from the Throne the Queen expressed gratitude that hitherto peace had been maintained for Holland, and that happily her relations with all the Powers remained of a friendly character. The Speech continued:—"I will also observe in the future the duties imposed on a neutral nation by international law, but I am firmly resolved to defend our independence and to maintain, as far as lies in our power, our rights against whomsoever it may be. The replacing of militiamen with the colours by freshly trained soldiers and the considerable extension of our armed forces continue regularly. Supplies of arms, munitions, and other material are constantly growing, notwithstanding the difficulties to be overcome. The possibility of lightening the burden of mobilization while maintaining our strength is again under consideration." The Speech shewed that the economic life of the country was feeling the effects of the war more and more. In the Indies, though the Government had been embarrassed by the hampering of overseas traffic caused by the war, the military forces would be strengthened as much as possible, and, as far as the extremely difficult circumstances permitted, the Government would continue the extension of the Fleet.

A Reuter's message from Havre, dated 19th September, says:—A *communiqué* from the Belgian Finance Ministry points out that a German Wireless statement admits explicitly the fact of the transfer, after strenuous resistance, of the funds of the National Bank and the Société Générale de Belgique to the Reichsbank. The terms of the German Wireless statement justify the inference that the Germans have decided to replace the funds they have extorted by paper money which has no real guarantee. What aggravates the wrong done to Belgium is that, following its usual tactics, the German Government denies that there is any relation between this extortion and the arrest and deportation

of M. de Carlier, the director of the National Bank. A complete answer to this denial is the fact that M. de Carlier was arrested and deported without trial on 1st August while the extortion manoeuvres were in progress. The Wireless statement also denies, the *communiqué* proceeds, that there is any connection between the forcible transfer of these funds and the Fifth German War Loan, but it is evident that the transfer will place at the disposal of the Reichsbank fresh funds with which to swell the loan subscriptions. The Belgian Government has not yet been informed in detail of the threats and violence which were employed, but it is aware that in order to overcome the resistance of the Belgian banks an ultimatum was delivered to the National Bank and the Société Générale threatening them with sequestration and liquidation.

THE "Oxford" Sectional Bookcase is the ideal one for anybody who is building up a library. It is splendidly finished, with nothing of the office stamp about it. The illustrated booklet issued by the manufacturers, William Baker & Co., Ltd., The Broad, Oxford, may be obtained gratis, and will certainly prove interesting to book lovers.—(Advt.)

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Sept. 15.

FOWEY (No. 2) STEAMSHIP CO. LTD.—Creditors are required, on or before Sept 30, to send their names and addresses, and the particulars of their debts or claims, to Adolphus Philip, 7, Prince's St, Truro, liquidator.

NETLEY MOTOR WORKS LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Sept 30, to send their names and addresses, and particulars of their debts or claims, to F. Woolley, F.S.A.A., 6, Portland St, Southampton, liquidator

London Gazette.—TUESDAY, Sept. 19.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

GIRB'S NAVIGATION COLLIERIES LTD. (IN LIQUIDATION).—Creditors are required, on or before Oct 14, to send their names and addresses, and the particulars of their debts and claims, to Thomas Turkettine, 3, London Walk bldgs, liquidator.

GLYNGOVR COLLIERIES, LTD. (IN LIQUIDATION).—Creditors are required, on or before Oct 14, to send their names and addresses and the particulars of their debts and claims, to Thomas Turkettine, 3, London Walk bldgs, liquidator.

HULL DRYING AND WAREHOUSING CO. LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Oct 31 to send their names and addresses, and the particulars of their debts or claims, to Walter G. Hall, Union & Smiths Bank chimbrs, Silver st, Hull, liquidator.

OVERTON STREET CLUB CO. LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Sept 30, to send their names and addresses, with particulars of their debts or claims to A. Bell, 25, Overton st, Liverpool, liquidator.

ZAZA, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Oct 23, to send their names and addresses, and the particulars of their debts or claims, to N. Ward Wild, 22-28, Broad st av, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Sept. 15.

Glenciffe Steamship Co. Ltd.
Magnet Film Co. Ltd.
Hampshire Draperies, Ltd.

Martindales, Ltd.
Derby Electrical Co. Ltd.
Motormeters (1914), Ltd.*

London Gazette.—TUESDAY, Sept. 19.

Le Maistre's, Ltd.
Scala Theatre (St. Anne's-on-the-Sea) Ltd.
Wey Valley Wood Works, Ltd.
Mould & Brown, Ltd.
Robt. Roberts & Co. Ltd.
Gough's Stores, Ltd.

Minster Shipping Co. Ltd.
Asbury Hydraulic Lime & Stone Co. Ltd.
Hammond & Co (Austria), Ltd.
George Nelson Dale & Co. Ltd.

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